

**STATE BOARD OF ASSESSORS; ASSESSMENT OF PROPERTY OF CERTAIN PUBLIC
UTILITIES (EXCERPT)
Act 282 of 1905**

207.16 Irregularities not authorizing court intervention.

Sec. 16. No tax assessed upon any property and no average rate determined by said state board of assessors as hereinbefore required, shall be held invalid by any court of this state on account of any irregularity in any assessment, or on account of any assessment or tax roll not having been made or proceeding had within the time required by law, or on account of the property having been assessed without the name of the owner, or in the name of any corporation or person other than the owner, or on account of any other irregularity, informality or omission, if the method and manner of ascertaining and determining the average rate of taxation on property in this state is in accordance with the constitution and statutes of this state.

History: 1905, Act 282, Eff. Sept. 16, 1905;—CL 1915, 4228;—CL 1929, 3567;—CL 1948, 207.16.